

Article - Tax - Property

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§1–302.

- (a) In this section, “taxes” includes interest and penalties on taxes.
- (b) The courts of this State shall recognize and enforce liability for taxes imposed by the laws of another state if the other state recognizes and enforces liability for similar taxes imposed by this State.
- (c) An official of another state described in subsection (b) of this section may bring an action in the courts of this State to collect taxes. A certification of the Secretary of State of the other state or comparable official in the District of Columbia is conclusive proof that the official has the authority to collect the taxes.

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